
SENATE BILL 6195

State of Washington

61st Legislature

2010 Regular Session

By Senator Berkey

Read first time 01/11/10. Referred to Committee on Financial Institutions, Housing & Insurance.

1 AN ACT Relating to mailing applications for distributions of excess
2 proceeds from county tax lien foreclosures to the record owner; and
3 amending RCW 84.64.080.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 84.64.080 and 2004 c 79 s 7 are each amended to read
6 as follows:

7 The court shall examine each application for judgment foreclosing
8 tax lien, and if defense (specifying in writing the particular cause of
9 objection) be offered by any person interested in any of the lands or
10 lots to the entry of judgment against the same, the court shall hear
11 and determine the matter in a summary manner, without other pleadings,
12 and shall pronounce judgment as the right of the case may be; or the
13 court may, in its discretion, continue such individual cases, wherein
14 defense is offered, to such time as may be necessary, in order to
15 secure substantial justice to the contestants therein; but in all other
16 cases the court shall proceed to determine the matter in a summary
17 manner as above specified. In all judicial proceedings of any kind for
18 the collection of taxes, and interest and costs thereon, all amendments
19 which by law can be made in any personal action pending in such court

1 shall be allowed, and no assessments of property or charge for any of
2 the taxes shall be considered illegal on account of any irregularity in
3 the tax list or assessment rolls or on account of the assessment rolls
4 or tax list not having been made, completed or returned within the time
5 required by law, or on account of the property having been charged or
6 listed in the assessment or tax lists without name, or in any other
7 name than that of the owner, and no error or informality in the
8 proceedings of any of the officers connected with the assessment,
9 levying or collection of the taxes, shall vitiate or in any manner
10 affect the tax or the assessment thereof, and any irregularities or
11 informality in the assessment rolls or tax lists or in any of the
12 proceedings connected with the assessment or levy of such taxes or any
13 omission or defective act of any officer or officers connected with the
14 assessment or levying of such taxes, may be, in the discretion of the
15 court, corrected, supplied and made to conform to the law by the court.
16 The court shall give judgment for such taxes, interest and costs as
17 shall appear to be due upon the several lots or tracts described in the
18 notice of application for judgment or complaint, and such judgment
19 shall be a several judgment against each tract or lot or part of a
20 tract or lot for each kind of tax included therein, including all
21 interest and costs, and the court shall order and direct the clerk to
22 make and enter an order for the sale of such real property against
23 which judgment is made, or vacate and set aside the certificate of
24 delinquency or make such other order or judgment as in the law or
25 equity may be just. The order shall be signed by the judge of the
26 superior court, shall be delivered to the county treasurer, and shall
27 be full and sufficient authority for him or her to proceed to sell the
28 property for the sum as set forth in the order and to take such further
29 steps in the matter as are provided by law. The county treasurer shall
30 immediately after receiving the order and judgment of the court proceed
31 to sell the property as provided in this chapter to the highest and
32 best bidder for cash. The acceptable minimum bid shall be the total
33 amount of taxes, interest, and costs. All sales shall be made at a
34 location in the county on a date and time (except Saturdays, Sundays,
35 or legal holidays) as the county treasurer may direct, and shall
36 continue from day to day (Saturdays, Sundays, and legal holidays
37 excepted) during the same hours until all lots or tracts are sold,
38 after first giving notice of the time, and place where such sale is to

1 take place for ten days successively by posting notice thereof in three
2 public places in the county, one of which shall be in the office of the
3 treasurer. The notice shall be substantially in the following form:

4 TAX JUDGMENT SALE

5 Public notice is hereby given that pursuant to real property tax
6 judgment of the superior court of the county of in the
7 state of Washington, and an order of sale duly issued by the court,
8 entered the day of,, in proceedings for
9 foreclosure of tax liens upon real property, as per provisions of law,
10 I shall on the day of,, at o'clock
11 a.m., at in the city of, and county of
12, state of Washington, sell the real property to the highest
13 and best bidder for cash, to satisfy the full amount of taxes, interest
14 and costs adjudged to be due.

15 In witness whereof, I have hereunto affixed my hand and seal this
16 day of,

17
18 Treasurer of
19 county.

20 No county officer or employee shall directly or indirectly be a
21 purchaser of such property at such sale.

22 If any buildings or improvements are upon an area encompassing more
23 than one tract or lot, the same must be advertised and sold as a single
24 unit.

25 If the highest amount bid for any such separate unit tract or lot
26 is in excess of the minimum bid due upon the whole property included in
27 the certificate of delinquency, the excess shall be refunded following
28 payment of all recorded water-sewer district liens, on application
29 therefor, to the record owner of the property. Within thirty days of
30 a foreclosure sale of any property that is sold in excess of the
31 minimum bid, the county treasurer must mail the record owner an
32 application for the distribution of the excess proceeds to the record
33 owner's address on file in the office of the county treasurer. The
34 record owner of the property is the person who held title on the date
35 of issuance of the certificate of delinquency. Assignments of
36 interests, deeds, or other documents executed or recorded after filing
37 the certificate of delinquency shall not affect the payment of excess

1 funds to the record owner. In the event no claim for the excess is
2 received by the county treasurer within three years after the date of
3 the sale he or she shall at expiration of the three year period deposit
4 such excess in the current expense fund of the county which shall
5 extinguish all claims by any owner to the excess funds. The county
6 treasurer shall execute to the purchaser of any piece or parcel of land
7 a tax deed. The deed so made by the county treasurer, under the
8 official seal of his or her office, shall be recorded in the same
9 manner as other conveyances of real property, and shall vest in the
10 grantee, his or her heirs and assigns the title to the property therein
11 described, without further acknowledgment or evidence of such
12 conveyance, and shall be substantially in the following form:

13 State of Washington }
14 } ss.
15 County of

16 This indenture, made this day of,,
17 between, as treasurer of county, state of
18 Washington, party of the first part, and, party of the
19 second part:

20 Witnesseth, that, whereas, at a public sale of real property held
21 on the day of,, pursuant to a real property
22 tax judgment entered in the superior court in the county of
23 on the day of,, in proceedings to foreclose
24 tax liens upon real property and an order of sale duly issued by the
25 court, duly purchased in compliance with the laws of the
26 state of Washington, the following described real property, to wit:
27 (Here place description of real property conveyed) and that the
28 has complied with the laws of the state of Washington
29 necessary to entitle (him, or her or them) to a deed for the real
30 property.

31 Now, therefore, know ye, that, I, county treasurer of
32 the county of, state of Washington, in consideration of the
33 premises and by virtue of the statutes of the state of Washington, in

1 such cases provided, do hereby grant and convey unto, his
2 or her heirs and assigns, forever, the real property hereinbefore
3 described.

4 Given under my hand and seal of office this day of
5, A.D.

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7 County Treasurer.

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